

**CERTIFICATE OF SERVICE**

It is hereby certified that service of the foregoing **UNITED STATES' MOTION FOR ENTRY OF DEFAULT JUDGMENT AGAINST DEFENDANT NEWPORT PACIFIC TRUST CO., LTD.,** has been made this 30th day of August, 2007, by placing copies in the United States Mail addressed to the following:

Jane Joyce Rice  
9 Pleasant Valley Lane  
Sheridan, Wyoming 82801

s/ Michael G. Pitman  
Trial Attorney, Tax Division  
U.S. Department of Justice